

DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

POWER GENERATION SYSTEM USING A COMBUSTION SYSTEM AND A FUEL CELL

the specification of which

(check one)

[x] is attached hereto.

[] was filed on _____ as a United States Application No. or PCT International Application Serial No. _____ and was amended on _____.
(if applicable)

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37 Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 (a)-(d) or Section 365(b) of any foreign application(s) for patent or inventor's certificate, or Section 365(a) of any PCT international application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT international application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application(s):

| Number | Country | Date of Filing Day/Month/Year | Priority Claimed Under 35 U.S.C. 119 |
|--------|---------|----------------------------------|--|
| | | | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| | | | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| | | | <input type="checkbox"/> YES <input type="checkbox"/> NO |

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below:

(Application Number)

(Filing Date)

(Application Number)

(Filing Date)

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s), or Section 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35, United States Code, Section 112, I acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, C.F.R., Section 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application.

Application Serial No.

Filing Date

Status

Application Serial No.

Filing Date

Status

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Frank S. DiGiglio; Reg. No. 31,346
Leopold Presser; Reg. No. 19,827
William C. Roch; Reg. No. 24,972
Edward W. Grolz; Reg. No. 33,705
Paul J. Esatto, Jr.; Reg. No. 30,749
John S. Sensny; Reg. No. 28,757
Mark J. Cohen; Reg. No. 32,211
Steven Fischman; Reg. No. 34,594
Peter I. Bernstein; Reg. No. 43,497
Thomas Spinelli, Reg. No. 39,533
Patrick M. Hogan, Reg. No. 29,543
Stephen A. Young; Reg. No. 25,048
Mark Wurm, Reg. No. 31,682

Address all telephone calls to Paul J. Esatto, Jr. at telephone no. 516-742-4343

Address all correspondence to Paul J. Esatto, Jr., Scully, Scott, Murphy & Presser, 400 Garden City Plaza, Garden City, New York 11530

| |
|--------------------------------------|
| Full name of sole or first inventor: |
|--------------------------------------|

Jeffrey Goldmeer

| |
|------------------------------------|
| Sole or first inventor's signature |
|------------------------------------|

Jeffrey Goldmeer

| |
|------|
| Date |
|------|

13 JAN. 2004

| |
|------------|
| Residence: |
|------------|

30 Farmingdale Road, Latham, New York 12110

| |
|------------------|
| Citizenship: USA |
|------------------|

| |
|--|
| Post Office Address: Same as Residence |
|--|

| |
|-------------------------------|
| Full name of second inventor: |
|-------------------------------|

Michael Cueman

| |
|-----------------------------|
| Second inventor's signature |
|-----------------------------|

Michael Hart Cueman

| |
|------|
| Date |
|------|

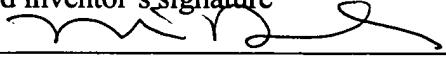
7-22-2004

| |
|-----------|
| Residence |
|-----------|

2162 Morrow Avenue, Niskayuna, New York 12309

| |
|------------------|
| Citizenship: USA |
|------------------|

| |
|--|
| Post Office Address: Same as Residence |
|--|

| | |
|---|--------------------|
| Full name of third inventor Michael Durling | |
| Third inventor's signature  | Date 11/27/2004 |
| Residence: 21 Whirlaway Boulevard, Gansevoort, New York 12831 | |
| Citizenship: USA | |
| Post Office Address Same as Residence | |
| | |

| | |
|------------------------------|------|
| Full name of fourth inventor | |
| Fourth inventor's signature | Date |
| Residence | |
| Citizenship | |
| Post Office Address | |
| | |